

EXHIBIT B

Settlement Agreement

SETTLEMENT OFFER AND ACCEPTANCE FORM

SST Corporation (“SST”) has read the letter and enclosures that were sent on behalf of George L. Miller, the duly appointed Chapter 7 Trustee (the “Chapter 7 Trustee”) for the estates of Akorn Holding Company LLC *et al.* (the “Debtors”), Case No. 23-10253 (KBO), alleging that SST received transfer(s) in the amount of \$582,071.97 during the ninety (90) day Preference Period (the “Transfers”).

OFFER

The Chapter 7 Trustee herein offers to settle and release any and all of the Debtors’ estates’ claims against SST, whether under Sections 547 through 550 of the Bankruptcy Code or otherwise, upon receipt and bank clearance of a settlement payment equal to \$30,000.00 (the “Settlement Amount”), which is a negotiated amount of the Transfers. This offer requires that payment of the full Settlement Amount be received on or before one week from execution of this settlement form. The Settlement Amount will be held in escrow by the Trustee pending entry of an order of the Bankruptcy Court approving the settlement. In the event the settlement is not approved, the Settlement Amount promptly shall be returned to SST, this agreement shall be deemed null and void, and the parties shall be restored to their original positions, with all claims and defenses, that existed prior the execution hereof.

ACCEPTANCE OF SETTLEMENT OFFER

Having considered the Settlement Offer and SST’s rights and liabilities, SST hereby accepts the offer to settle the Transfers on the terms set forth above and enclose herewith a check payable to George L. Miller, Chapter 7 Trustee for the Settlement Amount of \$30,000.00.

SST waives its right(s) under Section 502(h) of the Bankruptcy Code to file a proof of claim (or to modify an existing proof of claim) for the Settlement Amount in the *Akorn Holding Company LLC, et al.* bankruptcy cases (the “Bankruptcy Cases”). Furthermore, SST Corporation releases any and all claims against the Trustee, his representatives, agents and professionals, and all of their respective successors and assigns, and the Debtors’ estate, as applicable, including any claims that have or could have been asserted in the Bankruptcy Cases, provided however, any existing claim in the Bankruptcy Cases shall remain unaffected by this settlement and shall not be allowed, disallowed, modified, or otherwise affected as a result.

DISMISSAL OF ADVERSARY PROCEEDING

The parties, through the execution of this Settlement Offer and Acceptance Form, stipulate that once the executed settlement form and payment of \$30,000.00 have been received, pursuant to Federal Rule of Bankruptcy Procedure 7041 and Federal Rule of Civil Procedure 41(a)(A)(i), Plaintiff voluntarily dismisses this action, filed as Adversary Proceeding No. 25-50352 in the United States Bankruptcy Court for the District of Delaware, in its entirety with prejudice.

Executed on this 13th day of March, 2025.

RETURN WITH CHECK FOR: \$30,000.00
PAYABLE TO: George L. Miller, Chapter 7 Trustee
PRIOR TO: One week following signature of this agreement
MAIL TO: George L. Miller
1628 John F Kennedy Blvd # 950
Philadelphia, PA 19103